

Effective 5/13/2014

59-1-1602 Definitions.

As used in this part:

- (1)
 - (a) "Ballot proposition" means:
 - (i) an opinion question or other question concerning a tax increase submitted to voters for their approval or rejection; or
 - (ii) a question submitted to voters concerning the issuance of bonds under Section 11-14-103.
 - (b) "Ballot proposition" does not include an initiative or referendum authorized under Title 20A, Chapter 7, Issues Submitted to the Voters.
- (2) "Determination date" means the date of an election at which a ballot proposition is considered by voters.
- (3) "Election officer" is as defined in Section 20A-1-102.
- (4) "Eligible voter" means a person who:
 - (a) has registered to vote in accordance with Title 20A, Chapter 2, Voter Registration; and
 - (b) is a resident of a voting district or precinct within the taxing entity that is holding an election to consider a ballot proposition.
- (5) "Governing body" is as defined in Section 59-2-102.
- (6) "Tax increase" means:
 - (a) for a property tax, the imposition of a property tax rate or increase in a property tax rate if the imposition or increase is required to be submitted to voters for their approval or rejection; or
 - (b) for a sales and use tax imposed under Chapter 12, Sales and Use Tax Act, a sales and use tax rate that:
 - (i) is not currently imposed; or
 - (ii) exceeds the sales and use tax rate that is currently imposed.
- (7) "Taxing entity" means:
 - (a) a taxing entity as defined in Section 59-2-102; or
 - (b) a county, city, or town authorized to impose a sales and use tax under Chapter 12, Sales and Use Tax Act.

Enacted by Chapter 356, 2014 General Session